

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

200



**FROM:** County Counsel

**SUBMITTAL DATE:**

June 15, 2011

**SUBJECT:** Ordinance No. 908 and Resolution No. 2011-161 Increasing the Fee for Preparing Written Findings of Fact in Assessment Appeals

**RECOMMENDED MOTION:** That the Board of Supervisors:

- 1) Introduce and adopt on successive weeks Ordinance No. 908, An Ordinance of the County of Riverside Increasing the Fee for Preparing Written Findings of Facts in Assessment Appeals; and
- 2) Adopt Resolution No. 2011-161, Amending the Rules of Notice and Procedure of the Assessment Appeals Boards of the County of Riverside

**BACKGROUND:** In accordance with the Board of Supervisors' May 3, 2011 directive, County Counsel has prepared Ordinance No. 908 which would increase the fee for preparing written findings of fact in assessment appeals.

(continued on page 2)

*Pamela J. Walls*

Pamela J. Walls, County Counsel

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ NA	In Current Year Budget:
	Current F.Y. Net County Cost:	\$ NA	Budget Adjustment:
	Annual Net County Cost:	\$ NA	For Fiscal Year:

<b>SOURCE OF FUNDS:</b>	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:**

APPROVE

BY: *Denise C. Harden*  
Denise C. Harden

County Executive Office Signature

FORM APPROVED COUNTY COUNSEL  
BY: *Larisa R-Mckenna*  
LARISA R-MCKENNA  
DATE: 6/16/11  
Departmental Concurrence

Policy  
 Consent  
 Policy  
 Consent

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Buster, seconded by Supervisor Tavaglione and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione and Benoit  
 Nays: Stone  
 Absent: Ashley  
 Date: June 28, 2011  
 xc: Co.Co., COB

Kecia Harper-Ihem  
 Clerk of the Board  
 By: *Kecia Harper-Ihem*  
 Deputy

**3.28**

Prev. Agn. Ref.: | District: | Agenda Number:

Dept's Recomm.:  
 Per Exec. Ofc.:

As noted in the ordinance initiation Form 11, pursuant to Resolution No. 2006-102, the current fee for preparing findings of fact is \$256.00 per application. When two or more applications have been consolidated for hearing because they involve contiguous or adjacent parcels, the same owner or other similar issues, the payment of only one fee may be required if it is feasible to prepare a single set of findings. When it is not feasible to prepare a single set of findings because of the complexity of the issues, the payment of multiple fees may be required up to a maximum of \$768.00. These fees were set based on the hourly cost to the County of a deputy county counsel multiplied by the estimated number of hours required to prepare such findings.

Since Resolution No. 2006-102 was adopted in June of 2006, the cost of a deputy county counsel (including salary, benefits, and office overhead expenses) has increased significantly. On January 25, 2011, the Board approved an hourly billable rate of \$143.15 for the Office of County Counsel. In addition, we have reviewed actual time spent preparing findings of fact and have determined that the 2006 estimate is low.

Ordinance No. 908 would increase the fee for preparing findings of fact to \$715.75 per application ( $\$143.15 \times 5$  hours), not to exceed \$2,147.25 ( $\$143.15 \times 15$  hours) in consolidated cases when it is not feasible to prepare a single set of findings. The increased fee would apply to requests made after the effective date of the ordinance.

Resolution No. 2011-161 would amend the Rules of Notice and Procedure of the Assessment Appeals Boards to implement the increased fee.

2  
3 RESOLUTION NO. 2011-161  
4 AMENDING THE RULES OF NOTICE AND PROCEDURE  
5 OF THE ASSESSMENT APPEALS BOARDS OF THE COUNTY OF RIVERSIDE

6 WHEREAS, Article XIII, Section 16 of the California Constitution empowers county  
7 boards of supervisors to adopt rules of notice and procedure for assessment appeals boards as may be  
8 required to facilitate their work and to insure uniformity in the processing and decision of equalization  
9 petitions; and,

10 WHEREAS, the Board of Supervisors has adopted the Rules of Notice and Procedure of  
11 the Assessment Appeals Boards of the County of Riverside ("Rules of Notice and Procedure") to guide  
12 parties in proceedings before the Assessment Appeals Boards; and,

13 WHEREAS, on July 12, 2011, the Board of Supervisors adopted Ordinance No. 908  
14 increasing the fee for preparing written findings of fact in assessment appeals; and,

15 WHEREAS, Ordinance No. 908 was adopted in accordance with Revenue and Taxation  
16 Code section 1611.5; and,

17 WHEREAS, the Rules of Notice and Procedure must be amended to reflect the increased  
18 fee in Ordinance No. 908; now therefore,

19 BE IT RESOLVED, FOUND, DETERMINED and ORDERED by the Board of  
20 Supervisors of the County of Riverside, in regular session assembled on July 12, 2011, that Rule No. 13  
21 of the Rules of Notice and Procedure is amended to read as follows:

22 "REQUEST FOR FINDINGS

23 If an Applicant or the Assessor desires written findings of fact, his or her request must be  
24 made in writing and submitted to the Clerk before commencement of the hearing. The fee  
25 for preparing written findings of fact shall be five (5) times the hourly billing rate of the  
26 Office of County Counsel for each application for changed assessment. When two or  
27 more applications for changed assessment have been consolidated for hearing because they  
28 involve contiguous or adjacent parcels, the same owner or other similar issues, the Board  
may allow the payment of a single application fee if it determines that the consolidated

FJRM APPROVED COUNTY COUNSEL  
BY: *[Signature]* 6/16/11  
LARISSA R-MCKENNA DATE

1 applications can be resolved with a single set of written findings of fact. When the Board  
2 does not make this determination in consolidated applications, a separate fee shall be paid  
3 for each application for changed assessment. In no event, however, shall the total fees paid  
4 exceed an amount equal to fifteen (15) times the hourly billing rate of the Office of County  
5 Counsel. The Board shall make the foregoing fee determinations after consultation with  
6 the Office of County Counsel. The fee for written findings of fact shall be paid prior to the  
7 conclusion of the hearing. The party requesting written findings of fact may abandon his  
8 or her request and waive written findings at the conclusion of the hearing. If the requesting  
9 party abandons his or her request at this time, the fee paid shall be returned if no written  
10 findings have yet been prepared. If the request is abandoned, the other party may orally or  
11 in writing renew the request upon payment of the required fee. If, at the conclusion of the  
12 hearing, the party requesting written findings of fact has failed to pay the required fee, the  
13 Board need not prepare written findings. The Board may deny a request made after the  
14 conclusion of the hearing that seeks to waive written findings. Written findings of fact are  
15 only necessary if the requesting party intends to seek judicial review of an adverse  
16 decision. If such review is sought, a transcript of the proceedings before the Board may be  
17 necessary and can be obtained as prescribed in Rule No. 26.”

18 BE IT FURTHER RESOLVED by the Board that this resolution shall take effect on the  
19 effective date of Ordinance No. 908.

20  
21 LRM/md

22 ROLL CALL:

23 Ayes: Buster, Tavaglione and Benoit  
24 Nays: Stone  
Absent: Ashley

25 The foregoing is certified to be a true copy of a resolution duly  
26 adopted by said Board of Supervisors on the date therein set forth.

27 KECIA HARPER-IHEM, Clerk of said Board

28 By: \_\_\_\_\_  
Deputy